



Cochise County, Arizona

Sheriff Department

Adult Detention Per Diem Rate Study

Based on FY 2011 Actual Expenditures



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Section 1

Introduction & Summary of Results

Introduction

The FY 2011 Adult Detention Per Diem Rate Study for Cochise County, Arizona (County) identifies the cost of staff, facilities and services required to maintain an adult prisoner in the county detention facilities for the year ended June 30, 2011. MGT of America, Inc. (MGT) has prepared the study at the request of the County. The study was prepared in accordance with the policies and procedures contained in the Federal 2 CFR 225, formerly known as the US Office of Management & Budget Circular A-87 "*Cost Principles for State, Local & Indian Tribal Governments*".

County personnel provided the expenditure and allocation data to MGT consultants. To calculate the costs of services, MGT consultants then prepared a Departmental Cost Allocation Plan utilizing a double step-down methodology.

Summary of Results

The FY 2011 average daily cost or per diem rate to house a detainee in the Cochise County adult detention facilities is \$65.56. This cost includes the cost of detention, transportation and booking and is most appropriately applied to federal and state prisoner contracts.

In subsequent schedules, the cost for booking is segregated from the cost of detention and transportation. Rates are based on actual expenditures and statistics from the fiscal year ended June 30, 2011. Rates are calculated by dividing the total costs of the County associated with adult detention by the total number of prisoner days during

the fiscal year. Exhibit 1 provides the calculation of the average daily per diem rate as well as the rates of several components.

- Cost per prisoner transport \$153.82
- Cost per prisoner booking \$166.16
- All inclusive cost per prisoner day \$65.56

Exhibit 1

Adult Detention Per Diem Rate Calculation Summary				
Cost Component	Housing	Transportation	Booking	Total Cost
County-wide Indirect Cost	\$ 848,116	\$ 63,749	\$ 163,615	\$ 1,075,480
Sheriff Administration	\$ 344,727	\$ 66,047	\$ 134,883	\$ 545,657
County Jail	\$ 2,933,496	\$ 550,692	\$ 447,577	\$ 3,931,765
Jail Medical Service	\$ 738,407	\$ -	\$ -	\$ 738,407
Jail Mental Health Service	\$ 123,484	\$ -	\$ -	\$ 123,484
Total Costs	\$ 4,988,230	\$ 680,488	\$ 746,075	\$ 6,414,793
# of Prisoner Transports		4,424		
Component - Cost Per Prisoner Transport		\$ 153.82		
# of Prisoner Bookings			4,490	
Component - Cost Per Prisoner Booking			\$ 166.16	
# of Prisoner Days	97,841	97,841	97,841	97,841
Grand Total - Detention Cost Per Day	\$ 50.98	\$ 6.96	\$ 7.63	\$ 65.56

The FY 2011 average cost of booking and intake was \$166.16. This cost was determined by dividing the total cost of booking and record keeping activities by the number of detention bookings during the fiscal year. The booking rate is most appropriately applied to inmates that are booked into the facility and released without an overnight stay. Exhibit 2 displays the calculation for this rate.

Exhibit 2

Adult Detention - Booking & Intake Rate	
Cost Component	Booking
County-wide Indirect Cost	\$ 163,615
Sheriff Administration	\$ 134,883
County Jail	\$ 447,577
Jail Medical Service	\$ -
Jail Mental Health Service	\$ -
Total Costs	\$ 746,075
# of Prisoner Bookings	4,490
Component - Cost Per Prisoner Booking	\$ 166.16

In addition to a total cost per diem and booking rate, we have also calculated a 1st day rate which is most appropriately applied to local inmates and inmates from other municipal and county jurisdictions. The 1st day rate recovers the costs of booking and housing the inmate overnight for the first day of their stay in the detention

facility. If this rate is charged, subsequent detention days for the same inmate during the same stay should be charged at a rate of \$57.94 per day.

The 1st day rate is determined by adding the average cost of a prisoner booking to the average daily rate using only detention and transportation costs. Exhibit 3 displays the calculation for this rate.

Exhibit 3

Adult Detention Per Diem - 1st Day Rate Calculation					
Cost Component	Housing	Transportation	Housing & Transport Total	Booking	Total Cost
County-wide Indirect Cost	\$ 848,116	\$ 63,749	\$ 911,865	\$ 163,615	\$ 1,075,480
Sheriff Administration	\$ 344,727	\$ 66,047	\$ 410,774	\$ 134,883	\$ 545,657
County Jail	\$ 2,933,496	\$ 550,692	\$ 3,484,188	\$ 447,577	\$ 3,931,765
Jail Medical Service	\$ 738,407	\$ -	\$ 738,407	\$ -	\$ 738,407
Jail Mental Health Service	\$ 123,484	\$ -	\$ 123,484	\$ -	\$ 123,484
Total Costs	\$ 4,988,230	\$ 680,488	\$ 5,668,718	\$ 746,075	\$ 6,414,793
# of Prisoner Days			97,841		
Component - Daily Cost of Prisoner Housing & Transport			\$ 57.94		
# of Prisoner Bookings				4,490	
Component - Cost Per Prisoner Booking				\$ 166.16	
Grand Total - 1st Day Rate					\$ 224.10

Section 2

Methodology & Format

Sheriff Cost Allocation Plan

Overview

The Sheriff Cost Allocation Plan has been prepared in accordance with Federal 2 CFR 225 (OMB A-87). A consistent approach has been followed in the treatment of costs as direct or indirect costs. In no case have costs charged as direct costs to programs been included as indirect costs. All expenditure and statistical information used for this calculation is from the fiscal year ended June 30, 2011, or a representative sample period.

Methodology

A multiple allocation base double-step down allocation methodology is used for the calculation. This methodology recognizes that the utilization of services by users varies by type of service. The cost of each service or activity is allocated to users based on an appropriate allocation base related to the service performed. In selecting an allocation base to be used, the objective has been to use a base that is readily available and reasonably results in the allocation of costs to users based on the relative benefit derived.

Format

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, divisions and departments. Each central service division and department is broken down into functions. Functions are the specific services provided by a particular division and department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every County allocating division and department to every County receiving

division and department. Allocating divisions and departments are listed down the left column and receiving divisions, departments and funds are listed across the top of each page.

The remaining pages of the Cost Allocation Plan are the details schedules for every central service division and department. The detail schedules for each central service division and department are structured in the following format.

- ❖ Narrative. Lists the division and department name, provides a brief description of the activities performed, identifies the functions and the corresponding allocation base.
- ❖ Departmental Costs (A). The actual expenditures for that division and department.
- ❖ Incoming Costs (B). The support costs coming into the division and department from other allocating divisions and departments.
- ❖ Total Allocated (C). The total amount allocated for that division and department. This amount is found at the end of the Incoming Costs schedule.
- ❖ Function Allocations. The distribution, or allocation, of the Total Allocated costs by function.
- ❖ Allocation Summary. The summary of allocated costs by function.

Section 3

Departmental Cost Allocation Plan

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2011
1/25/2012

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COCHISE COUNTY, ARIZONA
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SUMMARY SCHEDULE

Department	BOOKING	TRANSPORT ATION	DETENTION	OTHER	2nd Allocation Orphans	Total
1 INDIRECT COSTS - SHERIFF ADMIN	\$66,143	\$32,388	\$169,044	\$740,287	\$0	\$1,007,862
2 INDIRECT COSTS - COUNTY JAIL	97,472	31,361	526,309	0	0	655,142
3 INDIRECT COSTS - MEDICAL SVCS	0	0	129,466	0	0	129,466
4 INDIRECT COSTS - JAIL MENTAL HI	0	0	23,297	0	0	23,297
5 3100 SHERIFF ADMIN	134,883	66,047	344,727	2,563,479	0	3,109,136
6 3300 COUNTY JAIL	447,577	550,692	2,933,496	0	0	3,931,765
7 5220 HEALTH - JAIL MEDICAL	0	0	738,407	0	0	738,407
8 5230 HEALTH - JAIL MENTAL HEAL	0	0	123,484	0	0	123,484
TOTAL CURRENT ALLOCATIONS	746,075	680,488	4,988,230	3,303,766	0	9,718,559

INDIRECT COSTS - SHERIFF ADMINISTRATION
Nature and Extent of Services

Costs of support services provided by central service departments of Cochise County, Arizona to the Sheriff Administration Division have been identified in the FY 2011 OMB A-87 Central Service Cost Allocation Plan, Schedule A. The Plan has been prepared based on actual expenditures and data for the year ended June 30, 2011. The Plan has been prepared in accordance with U.S. Office of Management and Budget Circular A-87. Allocated costs to Sheriff Administration have been grouped and allocated as follows:

Administration - Allocated costs associated with Sheriff Department administrative staff have been allocated on the number of Department positions supervised by the administrative staff.

Dispatch - Allocated costs associated with dispatch operations have been allocated on the number of positions served. Detention staff have been weighted at 50% to acknowledge their reduced level of activity.

Records - Allocated costs associated with record keeping have been allocated on the estimated level of effort provided.

Other - Allocated costs associated with investigation and patrol activities have been directly allocated to Other.

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2011
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A. DEPARTMENT COSTS

Dept:1 INDIRECT COSTS - SHERIFF ADMIN

		Amount	General Admin	ADMIN	DISPATCH	RECORDS	OTHER
Salaries	S1	\$0	\$0	\$0	\$0	\$0	\$0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
		0	0	0	0	0	0
SUPPLY & SERVICES COST							
Building Use	S	35,859	0	10,528	14,498	4,131	6,702
Equipment Use	S	21,499	0	6,312	8,692	2,477	4,018
General Government	S	3,962	0	1,163	1,602	456	740
Board of Supervisors	S	7,764	0	2,280	3,139	894	1,451
HR - Personnel	S	13,247	0	3,889	5,356	1,526	2,476
Facilities Mgmt	S	137,115	0	40,257	55,436	15,796	25,627
Utilities	S	46,831	0	13,750	18,934	5,395	8,753
HR - Risk Mgmt	S	40,156	0	11,790	16,235	4,626	7,505
MIS	S	463,693	0	136,140	187,471	53,417	86,664
IT - GIS	S	11,247	0	3,302	4,547	1,296	2,102
Communications	S	34,845	0	10,230	14,088	4,014	6,513
Wireless	S	7,194	0	2,112	2,909	829	1,345
Fleet Management	P	65,769	0	0	0	0	65,769
Finance - Budget	S	8,112	0	2,382	3,280	935	1,516
Finance - Accounting	S	22,975	0	6,745	9,289	2,647	4,294
Finance - Payroll	S	4,596	0	1,349	1,858	529	859
Procurement	S	54,852	0	16,105	22,177	6,319	10,252
Attorney	S	21,190	0	6,221	8,567	2,441	3,960
Treasurer	S	6,956	0	2,042	2,812	801	1,300
DEPARTMENT Cost Total		1,007,862	0	276,597	380,890	108,529	241,846
ADJUSTMENTS							
Total		1,007,862	0	276,597	380,890	108,529	241,846
General Admin Distribution			0	0	0	0	0
Grand Total		\$1,007,862		\$276,597	\$380,890	\$108,529	\$241,846

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

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B. INCOMING COSTS - (Default Spread Expense%)

No Indirect Costs

Dept:1 INDIRECT COSTS - SHERIFF ADMIN

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COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2011
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ADMIN Allocations

Dept:1 INDIRECT COSTS - SHERIFF ADMIN

	# of Positions Supervised	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 BOOKING	7	4.29%	\$11,878	\$0	\$11,878	\$0	\$11,878
10 TRANSPORTATION	7	4.29%	11,878	0	11,878	0	11,878
11 DETENTION	53	32.52%	89,936	0	89,936	0	89,936
12 OTHER	96	58.90%	162,904	0	162,904	0	162,904
Subtotal	163	100.00%	276,597	0	276,597	0	276,597
Direct Bills					0		0
TOTAL					276,597		276,597

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

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DISPATCH Allocations

Dept:1 INDIRECT COSTS - SHERIFF ADMIN

	# of Positions Served (Weighted for	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 TRANSPORTATION	7	5.38%	\$20,509	\$0	\$20,509	\$0	\$20,509
11 DETENTION	27	20.77%	79,108	0	79,108	0	79,108
12 OTHER	96	73.85%	281,273	0	281,273	0	281,273
Subtotal	130	100.00%	380,890	0	380,890	0	380,890
Direct Bills					0		0
TOTAL					380,890		380,890

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2011
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RECORDS Allocations

Dept:1 INDIRECT COSTS - SHERIFF ADMIN

	Relative Effort	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 BOOKING	50	50.00%	\$54,265	\$0	\$54,265	\$0	\$54,265
12 OTHER	50	50.00%	54,265	0	54,265	0	54,265
Subtotal	100	100.00%	108,529	0	108,529	0	108,529
Direct Bills					0		0
TOTAL					108,529		108,529

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

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OTHER Allocations

Dept:1 INDIRECT COSTS - SHERIFF ADMIN

	Direct to Other	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 OTHER	100	100.00%	\$241,846	\$0	\$241,846	\$0	\$241,846
Subtotal	100	100.00%	241,846	0	241,846	0	241,846
Direct Bills					0		0
TOTAL					241,846		241,846

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

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ALLOCATION SUMMARY

Dept:1 INDIRECT COSTS - SHERIFF ADMIN

Department	ADMIN	DISPATCH	RECORDS	OTHER	Total
0 DIRECT BILLED	0	\$0	\$0	\$0	\$0
9 BOOKING	11,878	0	54,265	0	66,143
10 TRANSPORTATION	11,878	20,509	0	0	32,388
11 DETENTION	89,936	79,108	0	0	169,044
12 OTHER	162,904	281,273	54,265	241,846	740,287
Total	276,597	380,890	108,529	241,846	1,007,862

INDIRECT COSTS - COUNTY JAIL
Nature and Extent of Services

Costs of support services provided by central service departments of Cochise County, Arizona to the County Jail have been identified in the FY 2011 OMB A-87 Central Service Cost Allocation Plan, Schedule A. The Plan has been prepared based on actual expenditures and data for the year ended June 30, 2011. The Plan has been prepared in accordance with U.S. Office of Management and Budget Circular A-87. Allocated costs to County Jail have been grouped and allocated as follows:

Transport - Allocated costs associated with transport have been allocated directly to Transport.

Booking - Allocated costs associated with the booking and intake function have been allocated directly to Booking.

Detention - Allocated costs associated with the housing of prisoners have been allocated directly to Detention.

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2011
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A. DEPARTMENT COSTS

Dept:2 INDIRECT COSTS - COUNTY JAIL

		Amount	General Admin	TRANSPORT	BOOKING	DETENTION
Salaries	S1	\$0	\$0	\$0	\$0	\$0
Salary % Split			.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0
		0	0	0	0	0
SUPPLY & SERVICES COST						
Building Use	P	88,208	0	0	13,783	74,425
Equipment Use	S	0	0	0	0	0
General Government	S	6,723	0	904	909	4,910
Board of Supervisors	S	15,763	0	2,119	2,132	11,512
HR - Personnel	S	26,896	0	3,616	3,638	19,642
Facilities Mgmt	P	108,935	0	0	17,022	91,913
Utilities	P	224,743	0	0	35,118	189,625
HR - Risk Mgmt	S	81,528	0	10,961	11,027	59,540
MIS	S	48,507	0	6,522	6,561	35,425
IT - GIS	S	0	0	0	0	0
Communications	S	0	0	0	0	0
Wireless	S	14,268	0	1,918	1,930	10,420
Fleet Management	S	0	0	0	0	0
Finance - Budget	S	0	0	0	0	0
Finance - Accounting	S	1,675	0	225	227	1,223
Finance - Payroll	S	9,331	0	1,255	1,262	6,814
Procurement	S	0	0	0	0	0
Attorney	S	23,069	0	3,102	3,120	16,847
Treasurer	S	5,495	0	739	743	4,013
DEPARTMENT Cost Total		655,141	0	31,361	97,472	526,309
ADJUSTMENTS						
Total		655,141	0	31,361	97,472	526,309
General Admin Distribution			0	0	0	0
Grand Total		\$655,142		\$31,361	\$97,472	\$526,309

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

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B. INCOMING COSTS - (Default Spread Expense%)

No Indirect Costs

Dept:2 INDIRECT COSTS - COUNTY JAIL

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**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

**ACTUAL FY 2011
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TRANSPORT Allocations

Dept:2 INDIRECT COSTS - COUNTY JAIL

	Direct to Transportatio n	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 TRANSPORTATION	100	100.00%	\$31,361	\$0	\$31,361	\$0	\$31,361
Subtotal	100	100.00%	31,361	0	31,361	0	31,361
Direct Bills					0		0
TOTAL					31,361		31,361

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

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BOOKING Allocations

Dept:2 INDIRECT COSTS - COUNTY JAIL

	Direct to Booking	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 BOOKING	100	100.00%	\$97,472	\$0	\$97,472	\$0	\$97,472
Subtotal	100	100.00%	97,472	0	97,472	0	97,472
Direct Bills					0		0
TOTAL					97,472		97,472

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

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DETENTION Allocations

Dept:2 INDIRECT COSTS - COUNTY JAIL

	Direct to Detention	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 DETENTION	100	100.00%	\$526,309	\$0	\$526,309	\$0	\$526,309
Subtotal	100	100.00%	526,309	0	526,309	0	526,309
Direct Bills					0		0
TOTAL					526,309		526,309

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2011
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ALLOCATION SUMMARY

Dept:2 INDIRECT COSTS - COUNTY JAIL

Department	TRANSPORT	BOOKING	DETENTION	Total
0 DIRECT BILLED	0	\$0	\$0	\$0
9 BOOKING	0	97,472	0	97,472
10 TRANSPORTATION	31,361	0	0	31,361
11 DETENTION	0	0	526,309	526,309
Total	31,361	97,472	526,309	655,142

INDIRECT COSTS - MEDICAL SERVICES
Nature and Extent of Services

Costs of support services provided by central service departments of Cochise County, Arizona to the Jail Medical Services have been identified in the FY 2011 OMB A-87 Central Service Cost Allocation Plan, Schedule A. The Plan has been prepared based on actual expenditures and data for the year ended June 30, 2011. The Plan has been prepared in accordance with U.S. Office of Management and Budget Circular A-87. Allocated costs to Jail Medical Services have been directly allocated to Detention.

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2011
1/25/2012

A. DEPARTMENT COSTS

Dept:3 INDIRECT COSTS - MEDICAL SVCS

		Amount	General Admin	SERVICES
Salaries	S1	\$0	\$0	\$0
<i>Salary % Split</i>			.00%	.00%
Benefits	S	0	0	0
		0	0	0
 SUPPLY & SERVICES COST				
General Government	S	630	0	630
Board of Supervisors	S	1,412	0	1,412
HR - Personnel	S	2,409	0	2,409
MIS	S	913	0	913
Finance - Accounting	S	2,524	0	2,524
Finance - Payroll	S	836	0	836
Attorney	S	2,487	0	2,487
Treasurer	S	8,282	0	8,282
Health Admin	S	107,935	0	107,935
HR - Risk Mgmt	S	2,038	0	2,038
DEPARTMENT Cost Total		129,466	0	129,466
 ADJUSTMENTS				
Total		129,466	0	129,466
General Admin Distribution			0	0
Grand Total		\$129,466		\$129,466

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

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B. INCOMING COSTS - (Default Spread Expense%)

No Indirect Costs

Dept:3 INDIRECT COSTS - MEDICAL SVCS

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SERVICES Allocations

Dept:3 INDIRECT COSTS - MEDICAL SVCS

	Direct to Detention	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 DETENTION	100	100.00%	\$129,466	\$0	\$129,466	\$0	\$129,466
Subtotal	100	100.00%	129,466	0	129,466	0	129,466
Direct Bills					0		0
TOTAL					129,466		129,466

**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

**ACTUAL FY 2011
1/25/2012**

ALLOCATION SUMMARY

Dept:3 INDIRECT COSTS - MEDICAL SVCS

Department	SERVICES	Total
0 DIRECT BILLED	0	\$0
11 DETENTION	129,466	129,466
Total	129,466	129,466

INDIRECT COSTS - MENTAL HEALTH SERVICES
Nature and Extent of Services

Costs of support services provided by central service departments of Cochise County, Arizona to the Jail Mental Health Services have been identified in the FY 2011 OMB A-87 Central Service Cost Allocation Plan, Schedule A. The Plan has been prepared based on actual expenditures and data for the year ended June 30, 2011. The Plan has been prepared in accordance with U.S. Office of Management and Budget Circular A-87. Allocated costs to Jail Mental Services have been directly allocated to Detention

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2011
1/25/2012

A. DEPARTMENT COSTS

Dept:4 INDIRECT COSTS - JAIL MENTAL HEALTH

		Amount	General Admin	SERVICES
Salaries	S1	\$0	\$0	\$0
Salary % Split			.00%	.00%
Benefits	S	0	0	0
		0	0	0
 SUPPLY & SERVICES COST				
General Government	S	114	0	114
Board of Supervisors	S	235	0	235
HR - Personnel	S	401	0	401
HR - Risk Mgmt	S	340	0	340
MIS	S	0	0	0
Communications	S	0	0	0
Finance - Accounting	S	96	0	96
Finance - Payroll	S	139	0	139
Attorney	S	547	0	547
Treasurer	S	315	0	315
Health Admin	S	21,110	0	21,110
DEPARTMENT Cost Total		23,297	0	23,297
 ADJUSTMENTS				
Total		23,297	0	23,297
General Admin Distribution			0	0
Grand Total		\$23,297		\$23,297

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2011
1/25/2012

B. INCOMING COSTS - (Default Spread Expense%)

No Indirect Costs

Dept:4 INDIRECT COSTS - JAIL MENTAL HEALTH

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COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2011
1/25/2012

SERVICES Allocations

Dept:4 INDIRECT COSTS - JAIL MENTAL HEALTH

	Direct to Detention	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 DETENTION	100	100.00%	\$23,297	\$0	\$23,297	\$0	\$23,297
Subtotal	100	100.00%	23,297	0	23,297	0	23,297
Direct Bills					0		0
TOTAL					23,297		23,297

**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

**ACTUAL FY 2011
1/25/2012**

ALLOCATION SUMMARY

Dept:4 INDIRECT COSTS - JAIL MENTAL HEALTH

Department	SERVICES	Total
0 DIRECT BILLED	0	\$0
11 DETENTION	23,297	23,297
Total	23,297	23,297

SHERIFF ADMINISTRATION (3100)
Nature and Extent of Services

The Sheriff Administration Division is responsible for the administration, coordination, and support of all activities of the Sheriff Department. The Division includes costs of administering, dispatch, and record keeping. Costs of Sheriff Administration have been identified and allocated as follows:

Administration - Costs associated with the general administration and support within the Department have been allocated on the number of Department positions supervised.

Dispatch - Costs associated with dispatch operations have been allocated on the number of positions served. Detention staff have been weighted at 50% to acknowledge their reduced level of activity.

Records - Costs associated with record keeping have been allocated on the estimated level of effort provided.

Other - All other costs have been directly allocated to Other.

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2011
1/25/2012

A. DEPARTMENT COSTS

Dept:5 3100 SHERIFF ADMIN

		Amount	General Admin	ADMIN	DISPATCH	RECORDS	OTHER
Salaries	S1	\$1,160,128	\$0	\$340,614	\$469,040	\$133,647	\$216,828
Salary % Split			.00%	29.36%	40.43%	11.52%	18.69%
Benefits	S	448,908	0	131,799	181,494	51,714	83,901
		1,609,036	0	472,413	650,534	185,361	300,729
SUPPLY & SERVICES COST							
Office Supplies	S	24,209	0	7,108	9,788	2,789	4,525
Operating Supplies	S	9,081	0	2,666	3,671	1,046	1,697
Repair & Maint Supply	S	451	0	132	182	52	84
Small Tools	S	14,839	0	4,357	5,999	1,709	2,773
Professional Svcs	S	67,986	0	19,961	27,487	7,832	12,707
Communications	S	35,683	0	10,477	14,427	4,111	6,669
Travel & Training	S	34,051	0	9,997	13,767	3,923	6,364
Fleet Charges	P	1,187,956	0	0	0	0	1,187,956
Printing & Binding	S	2,004	0	588	810	231	375
Operating Lease	S	14,803	0	4,346	5,985	1,705	2,767
Miscellaneous Exp	S	(1)	0	0	0	0	0
Repair & Maint	S	109,037	0	32,013	44,084	12,561	20,379
Judgements & Damages	D	133,654	0	0	0	0	0
DEPARTMENT Cost Total		1,633,753	0	91,645	126,200	35,959	1,246,296
ADJUSTMENTS							
Judgements & Damages	D	(133,654)	0	0	0	0	0
Total		3,109,135	0	564,058	776,734	221,320	1,547,025
General Admin Distribution			0	0	0	0	0
Grand Total		\$3,109,137		\$564,058	\$776,734	\$221,320	\$1,547,025

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2011
1/25/2012

B. INCOMING COSTS - (Default Spread Salary%)

No Indirect Costs

Dept:5 3100 SHERIFF ADMIN

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COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2011
1/25/2012

ADMIN Allocations

Dept:5 3100 SHERIFF ADMIN

	# of Positions Supervised	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 BOOKING	7	4.29%	\$24,223	\$0	\$24,223	\$0	\$24,223
10 TRANSPORTATION	7	4.29%	24,223	0	24,223	0	24,223
11 DETENTION	53	32.52%	183,405	0	183,405	0	183,405
12 OTHER	96	58.90%	332,206	0	332,206	0	332,206
Subtotal	163	100.00%	564,058	0	564,058	0	564,058
Direct Bills					0		0
TOTAL					564,058		564,058

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2011
1/25/2012

DISPATCH Allocations

Dept:5 3100 SHERIFF ADMIN

	# of Positions Served (Weighted for	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 TRANSPORTATION	7	5.38%	\$41,824	\$0	\$41,824	\$0	\$41,824
11 DETENTION	27	20.77%	161,322	0	161,322	0	161,322
12 OTHER	96	73.85%	573,588	0	573,588	0	573,588
Subtotal	130	100.00%	776,734	0	776,734	0	776,734
Direct Bills					0		0
TOTAL					776,734		776,734

**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

**ACTUAL FY 2011
1/25/2012**

RECORDS Allocations

Dept:5 3100 SHERIFF ADMIN

	Relative Effort	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 BOOKING	50	50.00%	\$110,660	\$0	\$110,660	\$0	\$110,660
12 OTHER	50	50.00%	110,660	0	110,660	0	110,660
Subtotal	100	100.00%	221,320	0	221,320	0	221,320
Direct Bills					0		0
TOTAL					221,320		221,320

**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

**ACTUAL FY 2011
1/25/2012**

OTHER Allocations

Dept:5 3100 SHERIFF ADMIN

	Direct to Other	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 OTHER	100	100.00%	\$1,547,025	\$0	\$1,547,025	\$0	\$1,547,025
Subtotal	100	100.00%	1,547,025	0	1,547,025	0	1,547,025
Direct Bills					0		0
TOTAL					1,547,025		1,547,025

**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

**ACTUAL FY 2011
1/25/2012**

ALLOCATION SUMMARY

Dept:5 3100 SHERIFF ADMIN

Department	ADMIN	DISPATCH	RECORDS	OTHER	Total
0 DIRECT BILLED	0	\$0	\$0	\$0	\$0
9 BOOKING	24,223	0	110,660	0	134,883
10 TRANSPORTATION	24,223	41,824	0	0	66,047
11 DETENTION	183,405	161,322	0	0	344,727
12 OTHER	332,206	573,588	110,660	1,547,025	2,563,479
Total	564,058	776,734	221,320	1,547,025	3,109,137

COUNTY JAIL (3300)
Nature and Extent of Services

The County Jail is responsible for the booking, detention and transportation of prisoners. Costs of the County Jail have been identified and allocated as follows:

General Administration - Costs associated with the general administration and support of County Jail operations have been allocated to jail activities based on personal services costs of assigned staff

Transportation - Costs associated with the transportation of prisoners have been directly allocated to Transportation.

Booking - Costs associated with the booking of prisoners have been directly allocated to Booking.

Detention - Costs associated with the detention of prisoners have been directly allocated to Detention.

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2011
1/25/2012

A. DEPARTMENT COSTS

Dept:6 3300 COUNTY JAIL

		Amount	General Admin	TRANSPORT	BOOKING	DETENTION
Salaries	S1	\$2,376,677	\$608,728	\$237,691	\$239,118	\$1,291,140
Salary % Split			25.61%	10.00%	10.06%	54.33%
Benefits	S	887,362	227,276	88,745	89,278	482,063
		3,264,039	836,004	326,436	328,396	1,773,203
SUPPLY & SERVICES COST						
Office Supplies	S	17,264	4,422	1,727	1,737	9,379
Operating Supplies	P	46,726	0	0	0	46,726
Repair Supplies	P	31,264	0	0	0	31,264
Professional Svcs	P	11,241	0	0	0	11,241
Communications	S	6,382	1,635	638	642	3,467
Travel	P	1,329	0	1,329	0	0
Fleet Charges	P	104,930	0	104,930	0	0
Printing	P	476	0	0	476	0
Repair & Maint	S	1,170	300	117	118	636
Office Equip Lease	S	16,837	4,312	1,684	1,694	9,147
Support & Care	P	430,104	0	0	0	430,104
DEPARTMENT Cost Total		667,723	10,669	110,425	4,667	541,964
ADJUSTMENTS						
Total		3,931,762	846,673	436,861	333,063	2,315,167
General Admin Distribution			(846,673)	113,831	114,514	618,329
Grand Total		\$3,931,764		\$550,692	\$447,577	\$2,933,496

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2011
1/25/2012

B. INCOMING COSTS - (Default Spread Salary%)

Dept:6 3300 COUNTY JAIL

No Indirect Costs

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**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

**ACTUAL FY 2011
1/25/2012**

TRANSPORT Allocations

Dept:6 3300 COUNTY JAIL

	Direct to Transportatio n	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 TRANSPORTATION	100	100.00%	\$550,692	\$0	\$550,692	\$0	\$550,692
Subtotal	100	100.00%	550,692	0	550,692	0	550,692
Direct Bills					0		0
TOTAL					550,692		550,692

**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

**ACTUAL FY 2011
1/25/2012**

BOOKING Allocations

Dept:6 3300 COUNTY JAIL

	Direct to Booking	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 BOOKING	100	100.00%	\$447,577	\$0	\$447,577	\$0	\$447,577
Subtotal	100	100.00%	447,577	0	447,577	0	447,577
Direct Bills					0		0
TOTAL					447,577		447,577

**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

**ACTUAL FY 2011
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DETENTION Allocations

Dept:6 3300 COUNTY JAIL

	Direct to Detention	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 DETENTION	100	100.00%	\$2,933,496	\$0	\$2,933,496	\$0	\$2,933,496
Subtotal	100	100.00%	2,933,496	0	2,933,496	0	2,933,496
Direct Bills					0		0
TOTAL					2,933,496		2,933,496

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2011
1/25/2012

ALLOCATION SUMMARY

Dept:6 3300 COUNTY JAIL

Department	TRANSPORT	BOOKING	DETENTION	Total
0 DIRECT BILLED	0	\$0	\$0	\$0
9 BOOKING	0	447,577	0	447,577
10 TRANSPORTATION	550,692	0	0	550,692
11 DETENTION	0	0	2,933,496	2,933,496
Total	550,692	447,577	2,933,496	3,931,764

HEALTH - MEDICAL SERVICES (5220)
Nature and Extent of Services

The Jail Medical Services Program of the County Health Department is responsible for providing medical services for County prisoners. Costs of jail medical services have been identified and directly allocated to Detention.

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2011
1/25/2012

A. DEPARTMENT COSTS

Dept:7 5220 HEALTH - JAIL MEDICAL

		Amount	General Admin	SERVICES
Salaries	S1	\$237,129	\$0	\$237,129
<i>Salary % Split</i>			.00%	100.00%
Benefits	S	57,092	0	57,092
		294,221	0	294,221
 SUPPLY & SERVICES COST				
Office Supplies	S	4,384	0	4,384
Operating Supplies	S	23,285	0	23,285
Small Tools	S	0	0	0
Fleet Charges	S	2,410	0	2,410
Professional Svcs	S	12,600	0	12,600
Communications	S	1,627	0	1,627
Travel & Training	S	2,611	0	2,611
Operating Leases	S	1,343	0	1,343
Support & Care of Persons	S	395,926	0	395,926
DEPARTMENT Cost Total		444,186	0	444,186
 ADJUSTMENTS				
Total		738,407	0	738,407
General Admin Distribution			0	0
Grand Total		\$738,407		\$738,407

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2011
1/25/2012

B. INCOMING COSTS - (Default Spread Salary%)

No Indirect Costs

Dept:7 5220 HEALTH - JAIL MEDICAL

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**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

**ACTUAL FY 2011
1/25/2012**

SERVICES Allocations

Dept:7 5220 HEALTH - JAIL MEDICAL

	Direct to Detention	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 DETENTION	100	100.00%	\$738,407	\$0	\$738,407	\$0	\$738,407
Subtotal	100	100.00%	738,407	0	738,407	0	738,407
Direct Bills					0		0
TOTAL					738,407		738,407

**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

**ACTUAL FY 2011
1/25/2012**

ALLOCATION SUMMARY

Dept:7 5220 HEALTH - JAIL MEDICAL

Department	SERVICES	Total
0 DIRECT BILLED	0	\$0
11 DETENTION	738,407	738,407
Total	738,407	738,407

HEALTH - MENTAL HEALTH SERVICES (5230)
Nature and Extent of Services

The Jail Mental Health Services Program of the County Health Department is responsible for providing mental health services for County prisoners. Costs of jail mental services have been identified and directly allocated to Detention.

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2011
1/25/2012

A. DEPARTMENT COSTS

Dept:8 5230 HEALTH - JAIL MENTAL HEALTH

		Amount	General Admin	SERVICES
Salaries	S1	\$46,379	\$0	\$46,379
Salary % Split			.00%	100.00%
Benefits	S	15,772	0	15,772
		62,151	0	62,151
SUPPLY & SERVICES COST				
Office Supplies	S	158	0	158
Fleet Charges	S	81	0	81
Professional Svcs	S	15,941	0	15,941
Communications	S	0	0	0
Travel & Training	S	887	0	887
Operating Leases	S	521	0	521
Support & Care of Persons	S	43,745	0	43,745
DEPARTMENT Cost Total		61,333	0	61,333
ADJUSTMENTS				
Total		123,484	0	123,484
General Admin Distribution			0	0
Grand Total		\$123,484		\$123,484

COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2011
1/25/2012

B. INCOMING COSTS - (Default Spread Salary%)

No Indirect Costs

Dept:8 5230 HEALTH - JAIL MENTAL HEALTH

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COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN

ACTUAL FY 2011
1/25/2012

SERVICES Allocations

Dept:8 5230 HEALTH - JAIL MENTAL HEALTH

	Direct to Detention	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 DETENTION	100	100.00%	\$123,484	\$0	\$123,484	\$0	\$123,484
Subtotal	100	100.00%	123,484	0	123,484	0	123,484
Direct Bills					0		0
TOTAL					123,484		123,484

**COCHISE COUNTY, ARIZONA
FEDERAL 2 CFR 225 (A-87) ADULT DETENTION COST ALLOCATION PLAN**

**ACTUAL FY 2011
1/25/2012**

ALLOCATION SUMMARY

Dept:8 5230 HEALTH - JAIL MENTAL HEALTH

Department	SERVICES	Total
0 DIRECT BILLED	0	\$0
11 DETENTION	123,484	123,484
Total	123,484	123,484